IAC Ch 3, p.1

101—3.3(181) Applicable dates. A tax is considered "paid" or "remitted," and a refund application is considered "filed":

- **3.3(1)** If mailed, on the date it is postmarked by the United States mail in an envelope addressed to the Iowa Beef Industry Council at the council office.
 - **3.3(2)** If not mailed, on the date it is received at the council office.